State of Connecticut Department of Revenue Services PO Box 2973 Hartford CT 06104-2973

Form OP-186

For Calendar Year 19

Connecticut Individual Use Tax Return

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Questions and Answers on the Connecticut Individual Use Tax

This information answers commonly-asked questions about the Connecticut use tax. Understanding the use tax provisions is important because failure to comply can result in payment of interest and penalties. You must pay the Connecticut use tax on taxable goods and services when a Connecticut merchant fails to collect Connecticut sales tax from you or when you purchase taxable goods or services for use in Connecticut from an out-of-state merchant.

1. Q. What is the use tax?

- **A.** When you make a retail purchase in this state, you usually pay sales tax to the seller who in turn pays the tax to the Department of Revenue Services (DRS). Sometimes Connecticut sales tax is not paid to the retailer. In these situations, the use tax must be paid by the purchaser directly to DRS.
- 2. Q. On what kinds of goods or services must I pay use tax?
 A. You must pay use tax on taxable personal property, whether purchased or leased. Examples of taxable personal property include items of clothing costing \$50 or more, automobiles, appliances, furniture, jewelry, cameras, VCRs, computers and computer software. Some taxable services include repair services to your television, motor vehicle or computer; landscaping services for your home; reupholstering services
- 3. Q. Are there exemptions from the use tax?
 - A. Yes. If you buy goods or services in Connecticut that are exempt from sales tax, they are exempt from the use tax if you buy them out-of-state for use in Connecticut. Some examples are items of clothing that cost less than \$50; newspapers; magazines by subscription; or repair and maintenance services to vessels.

for your household furniture; or charges for access to on-line

computer services, including charges to access the Internet.

- 4. Q. What if a Connecticut retailer doesn't collect tax from me on a sale of taxable goods or services?
 - A. You must report the use tax liability on Forms CT-1040EZ, Connecticut EZ Resident Income Tax Return, CT-1040, Connecticut Resident Income Tax Return, CT-1040 NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return, or OP-186, Connecticut Individual Use Tax Return, for purchases made during the prior calendar year.
- 5. Q. When must individuals pay the use tax?
 - A. Forms CT-1040EZ, CT-1040 or CT-1040 NR/PY must be filed by April 15 for the preceding calendar year. If you are not required to file a Connecticut income tax return, you must pay the use tax on Form OP-186, Connecticut Individual Use Tax Return. You may file Form OP-186 for the entire year or you may file several returns throughout the year. If the purchases are made in connection with a trade or business carried on by an individual, see Question 12.
- 6. Q. What is the use tax rate?
 - A. In general, the use tax rate for purchases of taxable goods or services is 6%. However, effective July 1, 1999, computer and data processing services are taxed at 3% and paving, painting or staining, wallpapering, roofing, siding and exterior sheet metal work services to residential property are taxed at 4%.
- 7. Q. What if I buy taxable goods or services from an out-ofstate mail order company, television shopping channel, or computerized shopping service and no Connecticut tax is charged by the vendor?
 - A. If you buy goods or services for use in Connecticut, you must report the use tax liability on Forms CT-1040EZ, CT-1040, CT-1040NR/PY or OP-186 for purchases you made during the prior calendar year.
- 8. Q. What if I buy taxable goods or services in another state and the vendor charges sales tax for the other state?
 - A. If the goods or services were purchased for use in Connecticut and the tax paid to the other state is less than the Connecticut tax, you must report and pay the use tax. Your use tax is the difference between the Connecticut tax and the tax paid to the other state.
 - EXAMPLE: You purchased a \$1,000 refrigerator in another state, and paid a \$50 tax to that state. If you bought the refrigerator for

- use in Connecticut, you owe Connecticut use tax. The Connecticut tax of \$60 is reduced to \$10, after allowing \$50 credit for the tax paid to the other state. If no tax was paid to the other state, the Connecticut use tax is \$60.
- 9. Q. Is an out-of-state merchant misleading me if he tells me I do not need to pay Connecticut use tax?
 - A. Yes. While you may not have to pay sales tax in another state where you bought the goods or services, you must pay Connecticut use tax on taxable goods or services purchased for use in Connecticut.
- 10. Q. Do I owe Connecticut use tax on all my out-of-state purchases of taxable goods and services?
 - A. No. If all the items you purchased and **brought into** Connecticut at one time total \$25 or less, you do not have to pay Connecticut use tax. The \$25 exemption does not apply to items that are **shipped or mailed** to you.
- 11. Q. Can an out-of-state business such as a mail-order house collect Connecticut use tax on taxable goods that are mailed or delivered into Connecticut?
 - **A.** Yes. If the business has registered to collect Connecticut use tax it must collect the tax from you. If the business is not registered, then you must report and pay the tax yourself.
- 12. Q. Does a person engaged in a trade or business have an obligation to pay use tax on purchases made in connection with their trade or business?
 - A. Yes. If the person makes taxable purchases of goods or services out-of-state for use in a trade or business (such as office furniture, computers, and supplies), that person should be registered with DRS for business use tax purposes and report purchases on Form OS-114, Sales and Use Tax Return. For further information, see IP 93(3.1), Questions and Answers on the Connecticut Use Tax for Businesses and Professions.
- 13. Q. What are the penalties and interest for not paying the use tax?
 - A. The penalty is 10% of the tax due. Interest is charged at the rate of 1% per month from the due date of the tax return. There are also criminal sanctions for willful failure to file a tax return.
- 14. Q. What are the use tax filing requirements for motor vehicles, snowmobiles, vessels and aircraft?
 - A. Generally, if the item is not purchased from a retailer, the Connecticut Department of Motor Vehicles will collect the use tax when you register a motor vehicle, snowmobile or vessel. The Connecticut Department of Transportation will collect the use tax when you register an aircraft. If you do not intend to register your motor vehicle, snowmobile, vessel or aircraft immediately after you purchase it, you must report the use tax liability for purchases made during the prior calendar year on Forms CT-1040EZ, CT-1040, CT-1040NR/PY or OP-186. If the purchase is made in connection with a trade or business carried on by the individual, see Question 12.
- 15. Q. On what amount should the use tax be calculated?
 - A. Calculate the use tax by multiplying the total cost of the taxable goods or services purchased, including separately stated charges such as shipping and handling, by the tax rate (generally 6%).

For Further Information: Forms and publications are available by calling 860-297-4753 (from anywhere), or 1-800-382-9463 (toll-free within Connecticut) and select Option 2 from a touch-tone phone. TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911. Internet: preview and download forms and publications from the DRS Web site: www.state.ct.us/drs